



# Analysis of the Influence of Good Governance and Leadership on the Performance of the Bombana Regency Regional Government

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## Abstract

This research aims to test the analysis of the influence of good governance and leadership on the performance of the Bombana regional government. The data in this research were obtained from heads of SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations) who are in charge of public services, both involved in regional financial and non-financial management in the Bombana Regency Government who were willing to be respondents. This research uses primary data by conducting direct research in the field by giving questionnaires/statement sheets to respondents and sampling using the census method with a total of 30 department heads from several SKPD or OPD in Bombana Regency as respondents. Data analysis techniques were carried out using descriptive statistical analysis and SPSS 26.0. The research results show that good governance has a positive and significant effect on government performance. The better the good governance, the better the level of government performance. good governance can stimulate public participation in monitoring and evaluating government policies. By providing more detailed financial information, the public can be more actively involved in the decision-making process. Leadership has a positive and significant effect on government performance, the better the leadership, the better the level of government performance. This is where the central role of leaders acts as being able to strengthen the capacity and skills of government officials regarding accounting, improving the quality of financial management at all levels of government.

## 1. Introduction

Government performance is defined as the result of government activities and programs that are to be or have been achieved in connection with the use of a budget with measurable quantity and quality (PP Number 18 of 2016). Government performance cannot be seen only from the input and output side but also from the outcome side, benefits and impact on community welfare. Apart from assessing performance, the government must also be accountable for the performance it has achieved. The obligation of a government agency to be accountable for the success or failure of implementing programs or activities in order to achieve predetermined goals is

called performance accountability Dona, E., Gautama, G., & Muslim, (2022).

It is hoped that the application of the concepts of accountability and transparency in regional government performance can realize good regional government management that is pro-people. Regional government performance is closely related to the characteristics of good governance. Performance measurement is very important to assess accountability which refers to the government's obligation to report, explain and account for the use of public resources to stakeholders, such as citizens, parliament and supervisory bodies. This includes transparency, compliance with laws and regulations, and close monitoring of



government accounting practices. The implementation of accountability in government management is expected to improve the performance of regional governments, Mardiasmo, (2009).

The influence of leadership on government performance in organizations can be realized through developing government performance. Leadership involves developing the strategies and action plans needed to achieve goals. This includes budget planning, procurement, and resource allocation, Ogharanduku et al., (2021). The importance of good government leadership is the key to creating an environment that supports transparency, accountability and efficiency in managing public resources. By setting a vision, leading with integrity, and making wise decisions, leaders can help the government achieve better financial goals and serve the interests of society better, because in local government when there is no leader, the local government's policy will be destroyed when there is no there are those who control their subordinates, KUSDARIANTO et al., (2023).

The implementation of good governance and leadership in government management can be seen from the performance of regional governments, how much trust and support various parties have, serious determination towards achieving the implementation of regional government programs, activities and policies. The implementation of this accountability system is also guided by the Regulation of the Minister for Administrative Reform and Bureaucratic Reform Number 12 of 2015 concerning Evaluation Guidelines for the Implementation of the Performance Accountability System for Government Agencies. The Government Agency Performance Accountability System (SAKIP) is an integration of the Planning, Budgeting and Performance Reporting Systems which is in line with the implementation of the Financial Accountability System.

To get maximum results, commitment from all components of local government is needed. A strong commitment from the

leadership of government agencies to create good governance and clean government in their work environment is the most important factor in realizing SAKIP. Leaders must also change their mindset so that the programs and activities of each Regional Apparatus Organization (OPD) provide benefits. The Bombana Regency Government as the trustee of the Bombana Regency community carries out its obligation to be accountable through the presentation of Government Agency Performance Reports.

The Bombana Regency Government is one that has implemented SAKIP. Bombana Regency received a special assessment from the Ministry of Administrative and Bureaucratic Reform because in 2021 the Bombana Regency Government received the CC Predicate in the 2019 SAKIP Award which was implemented by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kemenpan-RB). In 2022, the Bombana Regency Government succeeded in improving because it received a B predicate in the award for achievements in implementing the agency performance accountability system (SAKIP).

In the 2022 SAKIP Award carried out by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kemenpan-RB) Bombana Regency received a B predicate in managing SAKIP. This assessment from MENPAN RB on the SAKIP aspect shows that the Bombana Regency Government along with the support of all regional officials shows commitment and consistency in preparing and monitoring quality planning and implementing it to the level of well-aligned programs and activities. Receiving the best title is of course not easy for every government, the implementation of SAKIP carried out by each regional government is not only intended for the interests of the region itself, but also the impact must be felt by the community.

Furthermore, the researcher also reviewed the topic, conclusions and views on research that had been carried out by previous researchers, including Nasrun, (2019) who also showed that good governance had a significant



positive effect on the financial performance of the regional government of Pangkajene and Islands districts. Then, research conducted by Putra et al., (2022) also shows that good governance influences the performance of government agencies at the Samarinda City Trade Service. Meanwhile, research conducted by Nada & Khoiriawati, (2022) shows that good governance does not have a significant effect on the performance of village government officials in 11 villages in Wonodadi District, Blitar Regency. The difference between this research and previous research is the different research location because this research was conducted in Bombana Regency. Then this research also added an independent variable, namely leadership.

Researchers need an in-depth study to analyze the performance of regional governments in realizing community needs, whether regional governments have been successful or not in carrying out their main tasks and functions. Based on the explanation above, the author's interest arose in researching the problems that occurred in the performance of the Bombana Regency Regional Government and the inconsistencies in the results of previous researchers. Based on this, researchers are interested in conducting research with the title "Analysis of the Effect of Good Governance and Leadership on the Performance of the Regional Government of Bombana Regency".

## 2. Literature Review

### 2.1 Agency Theory (Agency Theory)

Agency Theory is a theory that explains the relationship between the principal and the agent where the agent does not always have to act according to the principal's wishes, Marantika, (2012). Defining an agency relationship as a contract where one or more people as principals ask another party, namely as an agent, to carry out work on behalf of the principal by delegating authority to make decisions to the agent, Lesmono & Siregar, (2021). Principals and agents have different information, goals and interests in the company.

As an agent, the government is morally responsible for improving the welfare of society by providing the best service in accordance with the contract. The community as the principal will receive the output and outcome of the funds that have been provided. Management is given the power to make decisions in the interests of the principal. Therefore, management is obliged to be accountable for all its efforts to the principal. The relationship between agency theory and this research shows that regional governments receive authority and have an understanding of all aspects of government and are obliged to account for all of this authority to the community who expect public service and welfare facilities and infrastructure to be fair, equitable and sustainable.

### 2.2 Regional Government Performance

Performance or work performance comes from the definition of performance. Robbin & Judge in Dumbi et al., (2022) performance is a measure of the results of work carried out using mutually agreed criteria. Performance is an illustration in the formulation of a strategic scheme (strategic planning) regarding the level of achievement of implementing an activity, program or policy in realizing the organization's targets, goals, mission and vision in a certain period, Malinda & Syamsir, (2019). Regional Financial Management Article 1 paragraph 35 performance is the output or result of activities and programs that will or have been achieved in connection with the use of the budget with measurable quantity and quality, Amtiran & Molidya, (2020).

Performance measurement is a method used to assess the achievement of implementing activities based on goals, targets and strategies so that organizational progress can be known and improve the quality of decision making, accountability, customer satisfaction and provide economic contributions, Mardiasmo, (2009). Performance measurement is very important to assess the accountability of organizations and managers in producing better public services. Permenpan Number 25 of 2012 concerning Guidelines for



Implementing Performance Accountability Evaluation of Government Agencies, performance measurement is used as a basis for assessing the success or failure of implementing activities in accordance with the targets and objectives that have been set in order to realize the vision and mission of government agencies. The measurement in question is the result of a systematic assessment and is based on a group of activity performance indicators in the form of input, output and impact indicators.

### 2.3 *Good governance*

Sumarto in Emerson, (2022) Governance is defined as mechanisms, practices and procedures for government and citizens to manage resources and solve public problems. In the concept of governance, the government is only one actor and not always the most determining actor. The implication is that the government's role as a development and provider of services and infrastructure will shift to being a driving body for the creation of an environment that is able to facilitate other parties in the community and private sector to actively participate in carrying out these efforts. Good governance can only be created if two forces support each other: citizens who are responsible, active and have awareness, together with a government that is open, responsive, willing to listen and willing to involve, Nada & Khoiriawati, (2022).

Governance is said to be good if resources and public issues are managed effectively and efficiently in response to community needs. Of course, management that is effective, efficient and responsive to the needs of the people requires a democratic climate in government in the management of resources and management of public problems that is based on community involvement, accountability and transparency. Alam, S., Tenriwaru, T., & Nurwanah, (2020). Based on the 2010 Good Public Governance (GPG) guidelines prepared by the National Committee for Governance Policy (KNKG), the meaning of GPG is a system or rules of behavior related to the exercise of authority by state officials in carrying out their duties responsibly

and accountably. GPG basically regulates the relationship between state administrators and society, state administrators and state institutions, as well as between state institutions (National Committee on Governance Policy (KNKG), 2010).

### 2.4 *Leadership*

Organizations really need the role of a leader because leaders have a very significant influence in achieving organizational goals. Therefore, a leader must have more competence or knowledge (managerial and strategic), behave well, be able to influence or direct other people, must make decisions, be responsible, be good at conveying ideas, be wise, protect and motivate. Able to take a personal approach (human relations) with his subordinates, Rustinah, (2023). Robbins in Rahmayani, (2022) leadership is the ability to influence a group to achieve a vision and goals. Leadership is one of three activities in supervision. Supervision is one element of quality control. Terry in Marsela, (2023) Leadership is a relationship that exists within a person or leader, influencing other people to work consciously in relation to tasks to achieve the desired goals.

Based on the several definitions above regarding leadership, it can be concluded that leadership is the art or process of motivating, influencing, coordinating, providing encouragement, commands and guidance to individuals or groups to achieve predetermined goals and objectives with will and enthusiasm without any coercion. More specific to leadership in a changing world, is development-oriented leadership behavior, namely leadership that values experimentation, seeks the emergence of new ideas, and generates and implements change. Such a leader will encourage the discovery of new ways to solve problems, generate new approaches to problems, and encourage members to start new activities.



### 3. Research Methods

The research method applied in this study is quantitative in nature. Quantitative research is defined as structured research with the aim of measuring and quantifying data, allowing it to be generalized (Sugiyono, 2014). The population in this research consists of 30 department heads from several SKPD or OPD in Bombana Regency. The sampling technique used is the census method, as the population is relatively small, only comprising 30 department heads.

The type of data utilized in this study is quantitative, which is numerical data. The primary data source was obtained directly from government employees in Bombana Regency through responses to a questionnaire. Data collection was done through field research, specifically by distributing a list of questions related to the research. This method is intended to gather information or data that will be used for analysis.

To ensure the regression model has good estimation accuracy, several classical assumption tests were performed. First, the normality test was conducted to check whether the residuals were normally distributed, using the Kolmogorov-Smirnov test. A significance value greater than 0.05 indicates normal distribution, while a value below 0.05 suggests otherwise (Ghozali, 2018). Second, the heteroscedasticity test was used to assess variance inequality in residuals. This test was performed using the scatterplot method, where random point distribution without any particular pattern is a sign of homoscedasticity

(Ghozali, 2018). Third, the multicollinearity test was employed to check for correlations between independent variables. A VIF value below 10 and tolerance above 0.1 indicate no multicollinearity, while a VIF value above 10 and tolerance below 0.1 indicate multicollinearity symptoms (Ghozali, 2018).

For hypothesis testing, multiple regression analysis was used to predict variations in the dependent variable (regional government performance) based on independent variables, which in this study are good governance and leadership (Sekaran and Bougie, 2016). The equation for the model is:  $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \varepsilon$ , where Y represents regional government performance,  $\alpha$  is the constant, X1 is good governance, X2 is leadership,  $\beta_1$  and  $\beta_2$  are the regression coefficients, and  $\varepsilon$  is the error term. Additionally, the t-test was used to evaluate the individual effect of each independent variable. A significance value below 0.05 leads to hypothesis acceptance, while a value above 0.05 leads to rejection (Ghozali, 2018). Lastly, the coefficient of determination (adjusted R<sup>2</sup>) was calculated to measure how well the model explains changes in the dependent variable. Values closer to one indicate that the independent variables account for most of the variation in the dependent variable, while lower values suggest the opposite (Ghozali, 2018).

## 4. Results and Discussion

### 4.1 Research Results

#### a. Validity Test Results

**Table 1 Validity Test Results**

Question Items	Person correlation	r table	Information	
<b>X1</b>	X1.1	0.628 **	0.3494	VALID
	X1.2	0.668 **	0.3494	VALID
	X1.3	0.514 **	0.3494	VALID
	X1.4	0.592 **	0.3494	VALID
	X1.5	0.529 **	0.3494	VALID
	X1.6	0.573 **	0.3494	VALID
<b>X2</b>	X2.1	0.879 **	0.3494	VALID





	X2.2	0.818 **	0.3494	VALID
	X2.3	0.841 **	0.3494	VALID
	X2.4	0.748 **	0.3494	VALID
	X2.5	0.711 **	0.3494	VALID
	X2.6	0.666 **	0.3494	VALID
Y	Y1	0.783 **	0.3494	VALID
	Y2	0.388 *	0.3494	VALID
	Y3	0.488 **	0.3494	VALID
	Y4	0.624 **	0.3494	VALID
	Y5	0.809 **	0.3494	VALID
	Y6	0.766 **	0.3494	VALID

Source: Data processed with SPSS 26, 202 4

Based on table 1 It is known that *good governance* and *leadership* variables affect government performance . has a value of r calculated > r table (r calculated > 0.3494 ) so it

can be concluded that all question items in the research are valid .

**b. Reliability Test Results**

**Table 2 Reliability Test Results**

Variable	Cronbach's Alpha	Information
<b>Good governance (X1)</b>	0.616	Reliable
<b>Leadership (X2)</b>	0.87 0	Reliable
<b>Government Performance (Y)</b>	0.717	Reliable

Source: Data processed with SPSS 26, 202 4

Table 2 shows that the variables *good governance* and *leadership* on government performance has a *Cronbach's alpha value* greater than 0.6. This shows that the question items in this research are reliable. So that each question item used will be able to obtain

consistent data and if the question is asked again, an answer will be obtained that is relatively the same as the previous answer.

**c. Classic Assumption Test Results**

1) Normality Test Results

**Table 3 Normality Test Results ( Kolmogorov-Smirnov )**

**One-Sample Kolmogorov-Smirnov Test**

	Unstandardized Predicted Value	
<b>N</b>	30	
<b>Normal Parameters a, b</b>	Mean	26.5000000
	Std. Deviation	1.30166672
<b>Most Extreme Differences</b>	Absolute	,125
	Positive	,059
	negative	-,125
<b>Statistical Tests</b>	,125	
<b>Asymp. Sig. (2-tailed)</b>	,200 c,d	



- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Data processed with SPSS 26, 2024

The Kolmogorov-Smirnov test listed in table 2, it can be seen that the value of asymp. The Sig (2-tailed) obtained was 0.200. This figure is greater than the significance level,

namely 0.05, so the normality assumption is met and can be used in regression testing.

## 2) Multicollinearity test

**Table 4 . Multicollinearity Test Results**

Model		Coefficients <sup>a</sup>	
		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Good governance	,979	1,022
	Leadership	,979	1,022

### a. Dependent Variable: Government Performance

Source: Data processed with SPSS26 , 2024

Based on the test results in table 4, the tolerance value is > 0.10, which means there is no correlation between variables. Each independent variable has a Variance Inflation Factor (VIF) value < 10. This means that the independent variables in this study do not show any symptoms of multicollinearity among the independent variables. So it can be concluded that this regression model is free from multicollinearity .

## d. Hypothesis Test Results

### 1) Multiple Regression Analysis

Multiple linear regression analysis is an analytical tool used to determine the relationship between one dependent variable and two or more independent variables. Multiple linear regression calculations using the SPSS version 26 program can be seen in table 5 .

**Table 5 . Regression Equation Model**

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,815	5,444		1,435	,163
	Good governance	,433	,198	,342	2,190	,037
	Leadership	,289	,102	,444	2,845	,008

### a. Dependent Variable: Government Performance

Source: Data processed with SPSS 26 , 2024

Based on the results of multiple regression in table 5, the following regression equation is obtained :

$$Y = 7.815 + 0.433X_1 + 0.289X_2 + \epsilon$$

The results of the regression equation and interpretation of the multiple regression analysis are: The absolute value constant Y is 7.815, meaning that if the independent variables, namely good governance and



leadership, are 0, then the total government performance is 7.815 .

## 2) Statistical Test t

The partial test is used to see the effect of each independent variable on the dependent variable. The test is carried out using the t test, namely by looking at the significance value of the p value. If the significance value of the p value is <0.05 then it can be said that the independent variable has an influence on the dependent variable. Through the t-test statistics in table 5 which consists of *good governance* and *leadership* can be partially known about its influence on government performance.

### a) First Hypothesis Testing (H<sub>1</sub>)

The good governance variable (X1) has a calculated t of 2.190 and a t table of 2.04227 with a significant value of 0.037. Results were obtained using hypothesis testing criteria where t count > t table, with a value of 2.190 >

2.04227 and a significance value of 0.037 < 0.05. So, based on the results of testing the first hypothesis, it can be concluded that good governance has a positive influence on government performance. So, Ho is rejected and H1 is accepted.

### b) Second Hypothesis Testing (H<sub>2</sub>)

The leadership variable (X2) has a calculated t of 2.845 and a t table of 2.04227 with a significant value of 0.008. Results were obtained using hypothesis testing criteria where t count > t table, with a value of 2.845 > 2.04227 and a significance value of 0.008 < 0.05. So, based on the results of testing the second hypothesis, it can be concluded that leadership has a positive influence on government performance. So, Ho is rejected and H2 is accepted.

3) Coefficient of Determination Test (adjusted R<sup>2</sup>)

**Table 6 . R<sup>2</sup> Determination Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,598 <sup>a</sup>	,357	,310	1.80907

**a. Predictors: (Constant), Leadership, Good Governance**

Source: Data processed with SPSS 26 , 2024

Based on table 6, there is an R number of 0.598 which shows that the relationship between government performance and the two independent variables is very strong, because it is in the very strong category with a figure of 0.500 - 0.800. Meanwhile, the R square value of 0.357 or 35.7% shows that the government performance variable can be explained by the good governance and leadership variables. 35.7%, while the remaining 64.3% can be explained by other variables not included in this research, namely accountability and organizational culture.

## 4.2 Research Discussion

### a. The Influence of *Good Governance* on Government Performance

The results of the hypothesis test show that good governance has a positive and significant effect on government performance. The better the good governance, the better the level of government performance. The implementation of good governance can be prioritized to reflect the aspirations of the community to achieve national goals. This can be justified by the fact that the poor management of the SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations) of Bombana Regency can have a negative impact on the government and the community or other parties, one example is that good governance can stimulate community participation in supervision. and evaluation of government policies.





By providing more detailed financial information, the public can be more actively involved in the decision-making process. Governance is defined as mechanisms, practices and procedures for government and citizens to manage resources and solve public problems. In the concept of governance, the government is only one actor and not always the most determining actor, Sok et al., (2021). By implementing the principles of Good Governance, local governments can become more transparent, accountable, responsive to community needs, and efficient in managing resources. All of this has the potential to improve the performance of local governments in serving the community and achieving set development goals.

Showing that this research contributes to the development of knowledge similar to research conducted by Marsela, (2023) shows that good governance (X4) has a partially positive and significant effect on auditor performance (Y), implementation of Good Governance principles positively and significantly contributes on improving auditor performance in a particular context in confirming the importance of implementing good governance in supporting the quality of auditors' work in the audit process and supported by Watimena's research, (2020) shows that Good governance had significantly positive effects on employees'.

## **b. The Influence of Leadership on Government Performance**

The results of the hypothesis test show that leadership has a positive and significant effect on government performance. The better the leadership, the better the level of government performance. This shows that Leadership is the ability to influence a group towards achieving goals. This means that if it is connected to the SKPD (Regional Apparatus Work Unit) or OPD (Regional Apparatus Organization) of Bombana Regency, the word leading implies the ability to mobilize all the resources available in the SKPD (Regional Apparatus Work Unit) or OPD (Regional

Apparatus Organization) of Bombana Regency. This is where the central role of leaders acts as being able to strengthen the capacity and skills of government officials regarding accounting, improving the quality of financial management at all levels of government.

Organizations really need the role of a leader because leaders have a very significant influence in achieving organizational goals, KUSDARIANTO et al., (2023). Therefore, a leader must have more competence or knowledge (managerial and strategic), behave well, be able to influence or direct other people, must make decisions, be responsible, be good at conveying ideas, be wise, protect and motivate. Leadership that is able to direct, motivate and manage local government well can help improve the efficiency, effectiveness and work results of local government in serving the community and achieving their goals.

Showing that this research contributes to the development of knowledge similar to research conducted by Rustinah, (2023) Hutapea et al., (2023) shows that style has a positive influence on innovation, leaders who support and facilitate new ideas, innovate, and Open-mindedness tends to encourage team members to be more creative and brave in creating new solutions or improvements within the organization. This creates an environment where innovation can thrive, producing positive results for the organization and is supported by research by Watimena, (2020) showing that Situational leadership had significantly positive effects on employees'.

## **5. Closing**

### **5.1 Conclusion**

Based on research and search data that has been collected and hypothesis testing has been carried out, the conclusions of this research are as follows:

- a. Good governance has a positive and significant effect on government performance. The better the good governance, the better the level of government performance. The implementation of good governance can be



prioritized to reflect the aspirations of the community to achieve national goals. This can be justified by the fact that the poor management of the SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations) of Bombana Regency can have a negative impact on the government and the community or other parties, one example is that good governance can stimulate community participation in supervision. and evaluation of government policies. By providing more detailed financial information, the public can be more actively involved in the decision-making process.

- b. Leadership has a positive and significant effect on government performance, the better the leadership, the better the level of government performance. This means that if it is connected to the SKPD (Regional Apparatus Work Unit) or OPD (Regional Apparatus Organization) of Bombana Regency, the word leading implies the ability to mobilize all the resources available in the SKPD (Regional Apparatus Work Unit) or OPD (Regional Apparatus Organization) of Bombana Regency. This is where the central role of leaders acts as being able to strengthen the capacity and skills of government officials regarding accounting, improving the quality of financial management at all levels of government .

## 5.2 Suggestions

It is hoped that the results of this research can provide suggestions for sharia banking and for further research, namely as follows:

- a. For Bombana Regency SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations), it is recommended to improve the weaknesses that still exist in the Bogor Regency Education Office, namely in the Transparency indicator so that it accommodates more aspirations from the community through mass or public media , and can provide data and information as input material for those who need the data.

Participation in Bombana Regency SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations) is not only seen as involvement, but Bombana Regency SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations) must involve the community more in making decisions related to the community environment. Furthermore, the accountability indicators prove that there are still many indicators that have not been achieved and are still not optimal in their performance towards the public, so that they have a big impact on the quality of the performance of the SKPD (Regional Apparatus Work Units) or OPD (Regional Apparatus Organizations) of Bombana Regency which still need to be improved to improve the quality of the performance indicators.

- b. Future researchers can add other variables besides good governance and leadership variables that can influence government performance. Apart from that, you can explore the achievement of good governance so that it is in line with the objectives of the SKPD (Regional Apparatus Work Unit) or OPD (Regional Apparatus Organization) of Bombana Regency.

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